

State of Rhode Island  
Department of Administration

# INTER-OFFICE MEMORANDUM

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Office of Accounts and Control

**TO:** Chief Payroll Officers  
Departments and Agencies

**DATE:** February 16, 2001

**FROM:** Malcolm Varadian  
**DEPT:** Office of Accounts and Control

**SUBJECT: FORM AND INSTRUCTIONS FOR W-2 CORRECTIONS**

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Attached please find instructions, examples, and a request form for use when a correction to a W-2 is necessary.

Follow the instructions provided and fill in the necessary information using the blank form.

Then send the completed form along with copies of all the W-2(s) issued to the employee to:

Office of Accounts and Control  
4<sup>TH</sup> Floor  
One Capitol Hill  
Providence RI 02908  
Attention: Malcolm Varadian

If you have any questions please contact me at 222-4997 or by e-mail at [malcolmv@gw.doa.state.ri.us](mailto:malcolmv@gw.doa.state.ri.us).

CPO:01-08

Office of Accounts and Control

**POLICIES FOR PREPARATION OF CORRECTED W-2'S**

Effective January 31, 2001

**BEFORE** sending in the form for the issuing of a corrected W-2, please be sure the following information is filled out:

- **COMPLETE NAME** OF THE EMPLOYEE
- **COMPLETE ADDRESS** OF THE EMPLOYEE
- **COMPLETE PAYROLL** ACCOUNT NUMBER
- **INCLUDE COPIES OF ALL ORIGINAL W-2's INVOLVED**

In addition, please enter the following where applicable:

**WAGE FIELDS TO BE ENTERED**

**FILL IN ON BLANK LINES**

- |                                       |                             |
|---------------------------------------|-----------------------------|
| • For Fringe benefits data, enter as: | <b>Box 12 (Fringe)</b>      |
| • For Deferred comp. Data enter as:   | <b>Box 13 (Def. Comp.)</b>  |
| • For Tax shelter data enter as:      | <b>Box 13 (Tax Shelter)</b> |
| • For Retirement data enter as:       | <b>Box 14 (Retirement)</b>  |
| • For Flex plan data enter as:        | <b>Box 14 (Flex Plan)</b>   |

Office of Accounts and Control  
INSTRUCTIONS FOR PREPARING W-2C'S

**SPECIAL ERROR CONDITIONS**

**ERROR CONDITION # 1:** Employee received only **ONE** W-2 and the **Social Security Number** was incorrect.

**SOLUTION:** Prepare **ONE** form W-2C with **only** the following fields filled in:

Employee Name  
Address/City/State/Zip  
Payroll Account Number  
Correct Social Security Number (Box D)  
Incorrect Social Security Number (Box K)  
**DO NOT FILL IN ANY WAGE DATA**

**ERROR CONDITION # 2:** Employee received only **ONE** W-2 and the **name** was incorrect.

**SOLUTION:** Prepare **ONE** form W-2C with **only** the following fields filled in:

Employees Correct Name  
Address/City/State/Zip  
Payroll Account Number  
Social Security Number (Box D)  
Incorrect Name (Box L)  
**DO NOT FILL IN ANY WAGE DATA**

**ERROR CONDITION # 3:** Employee received **TWO** W-2's:  
  
One W-2 has the **CORRECT** Social Security Number, and the other W-2 has an **INCORRECT** Social Security Number. Both W-2's show wage amounts and all the wages belong to the same employee.

**SOLUTION:** Prepare **ONE** form W-2C with the following fields filled in:

Employees Name  
Address/City/State/Zip  
Payroll Account Number  
Correct Social Security Number (Box D)  
Incorrect Social Security Number (Box K)

**WAGE DATA NEEDS TO BE FILLED IN AS FOLLOWS:**

In Column **A** of the W-2C, enter the amounts reported on the W-2 with the **CORRECT** social security number.

In Column **C** of the W-2C, enter the amounts reported on the W-2 with the **INCORRECT** Social Security Number.

Finally, **ADD** the amounts in Column **A** with the amounts in Column **C** and enter the totals in Column **B** of the W2-C.

**123-45-6789**

(CORRECT) SOCIAL SECURITY NO.

State of Rhode Island  
Office of Accounts and Control

**2001  
REQUEST FOR CORRECTED W-2 FORMS**

CORRECT NAME: JOHN SMITH

ADDRESS: 123 OAK STREET

CITY/STATE/ZIP: CRANSTON, RI 02905

TELEPHONE NO. \_\_\_\_\_ ACCOUNT NO. 1072-10000-01

<b>D. Employee's Correct SSN</b>	Employer's SSA number	Employer's Federal EIN	Employer's state ID number
<b>123-45-6789</b>			
	<b>K. Employee's incorrect SSN</b>	L. Employee's name (as incorrectly shown on previous form)	
	<b>987-65-4321</b>		
Form W-2 Box	(A) As previously reported	(B) Correct Information	(C) Increase (decrease)
1 Wages, tips, other comp.			
2 Federal income tax withheld			
3 Social security wages			
4 Social security tax withheld			
5 Medicare wages and tips			
6 Medicare tax withheld			
7 Social security tips			
8 Allocated tips			
17 State Wages, tips, etc.			
18 State income tax			
20 Local wages, tips, etc.			
21 Local income tax			

FOR CONTROLLER'S OFFICE USE ONLY

DATE CORRECTED	DATE REVIEWED	BY WHOM	DATE MAILED

**SAMPLE ERROR CONDITION #1  
USE AS GUIDELINE FOR EMPLOYEE WHO WAS  
ISSUED ONLY ONE W-2 AND THE SS# WAS INCORRECT**

**123-45-6789**

(CORRECT) SOCIAL SECURITY NO.

State of Rhode Island  
Office of Accounts and Control

**2001**

**REQUEST FOR CORRECTED W-2 FORMS**

CORRECT NAME: JOHN SMITH

ADDRESS: 123 OAK STREET

CITY/STATE/ZIP CRANSTON, RI 02905

TELEPHONE NO. \_\_\_\_\_ ACCOUNT NO. 1072-10000-01

<b>D. Employee's Correct SSN</b>	Employer's SSA number	Employer's Federal EIN	Employer's state ID number
<b>123-45-6789</b>			
	K. Employee's incorrect SSN	<b>L. Employee's name (as incorrectly shown on previous form)</b>  <b>JOHN W. JONES</b>	
Form W-2 Box	(A) As previously reported	(B) Correct Information	(C) Increase (decrease)
1 Wages, tips, other comp.			
2 Federal income tax withheld			
3 Social security wages			
4 Social security tax withheld			
5 Medicare wages and tips			
6 Medicare tax withheld			
7 Social security tips			
8 Allocated tips			
17 State Wages, tips, etc.			
18 State income tax			
20 Local wages, tips, etc.			
21 Local income tax			

FOR CONTROLLER'S OFFICE USE ONLY

DATE CORRECTED	DATE REVIEWED	BY WHOM	DATE MAILED

**SAMPLE ERROR CONDITION #2**  
**USE AS GUIDELINE FOR EMPLOYEE WHO WAS**  
**ISSUED ONLY ONE W-2 AND THE NAME WAS INCORRECT**

**123-45-6789**

(CORRECT) SOCIAL SECURITY NO.

State of Rhode Island  
Office of Accounts and Control

**2001**  
**REQUEST FOR CORRECTED W-2 FORMS**

CORRECT NAME: JOHN SMITH

ADDRESS: 123 OAK STREET

CITY/STATE/ZIP CRANSTON, RI 02905

TELEPHONE NO. \_\_\_\_\_ ACCOUNT NO. 1072-10000-01

<b>D. Employee's Correct SSN</b>	Employer's SSA number	Employer's Federal EIN	Employer's state ID number
<b>123-45-6789</b>			
	<b>K. Employee's incorrect SSN</b>	L. Employee's name (as incorrectly shown on previous form)	
	<b>987-65-4321</b>		
<b>Form W-2 Box</b>	<b>(A) As previously reported</b>	<b>(B) Correct Information</b>	<b>(C) Increase (decrease)</b>
1 Wages, tips, other comp.	<b>68,897.74</b>	<b>69,144.74</b>	<b>247.00</b>
2 Federal income tax withheld	<b>13,800.32</b>	<b>13,800.32</b>	<b>0.00</b>
3 Social security wages	<b>75,531.38</b>	<b>75,778.38</b>	<b>247.00</b>
4 Social security tax withheld	<b>4,683.07</b>	<b>4,698.38</b>	<b>15.31</b>
5 Medicare wages and tips	<b>75,531.38</b>	<b>75,778.38</b>	<b>247.00</b>
6 Medicare tax withheld	<b>1,095.14</b>	<b>1,098.72</b>	<b>3.58</b>
7 Social security tips			
8 Allocated tips			
<b>14 Retirement (414H)</b>	<b>6,633.64</b>	<b>6,633.64</b>	<b>0.00</b>
<b>14 Flex Plan</b>	<b>317.98</b>	<b>317.98</b>	<b>0.00</b>
17 State Wages, tips, etc.	<b>68,897.74</b>	<b>69,144.74</b>	<b>247.00</b>
18 State income tax	<b>3,588.00</b>	<b>3,588.00</b>	<b>0.00</b>
20 Local wages, tips, etc.			
21 Local income tax			

FOR CONTROLLER'S OFFICE USE ONLY

<b>DATE CORRECTED</b>	<b>DATE REVIEWED</b>	<b>BY WHOM</b>	<b>DATE MAILED</b>

**SAMPLE ERROR CONDITION #3**  
**USE AS GUIDELINE FOR EMPLOYEE WHO WAS**  
**ISSUED TWO W-2'S AND THE SS#'s ARE DIFFERENT**

a Control number	1 Wages, tips, other comp. <b>68897.74</b>	2 Federal income tax withheld <b>13800.32</b>
	3 Social security wages <b>75531.38</b>	4 Social security tax withheld <b>4683.07</b>
b Employer's ID no. <b>05-6000522</b>	5 Medicare wages and tips <b>75531.38</b>	6 Medicare tax withheld <b>1095.14</b>
c Employer's name, address, and ZIP code <b>STATE OF RHODE ISLAND OFFICE OF ACCOUNTS AND CONTROL ONE CAPITOL HILL PROVIDENCE, RI 02908-5883 TELEPHONE: (401)222-2673</b>		
7 Social security tips	8 Allocated tips	9 Advance EIC payment
10 Dependent care benefits	11 Nonqualified plans	12 Benefits included in Box 1
13 See Instrs. for Box 13		14 Other <b>414(H) 6633.64 FLEX PLAN 317.98</b>
15 Statutory employee <input type="checkbox"/> Deceased <input type="checkbox"/> Pension plan <input checked="" type="checkbox"/> Legal rep. <input type="checkbox"/> Deferred compensation <input type="checkbox"/>		
d Employee's social security number <b>123-45-6789</b>		
e Employee's name, address, and ZIP code <b>JOHN SMITH 123 OAK STREET CRANSTON, RI 02905</b>		
16 State <b>RI</b>	Emplr.'s state ID #	17 State wages, tips, etc. <b>68897.74</b>
		18 State income tax <b>3588.00</b>
19 Locality name		20 Local wages, tips, etc.
		21 Local income tax

**W-2 Wage and Tax Statement 2000**

Dept. of the Treasury - IRS  
05-6000522

This information is being furnished to the Internal Revenue Service

**Correct Social Security Number**

a Control number	1 Wages, tips, other comp. <b>247.00</b>	2 Federal income tax withheld
	3 Social security wages <b>247.00</b>	4 Social security tax withheld <b>15.31</b>
b Employer's ID no. <b>05-6000522</b>	5 Medicare wages and tips <b>247.00</b>	6 Medicare tax withheld <b>3.58</b>
c Employer's name, address, and ZIP code <b>STATE OF RHODE ISLAND OFFICE OF ACCOUNTS AND CONTROL ONE CAPITOL HILL PROVIDENCE, RI 02908-5883 TELEPHONE: (401)222-2673</b>		
7 Social security tips	8 Allocated tips	9 Advance EIC payment
10 Dependent care benefits	11 Nonqualified plans	12 Benefits included in Box 1
13 See Instrs. for Box 13		14 Other
15 Statutory employee <input type="checkbox"/> Deceased <input type="checkbox"/> Pension plan <input type="checkbox"/> Legal rep. <input type="checkbox"/> Deferred compensation <input type="checkbox"/>		
d Employee's social security number <b>987-65-4321</b>		
e Employee's name, address, and ZIP code <b>JOHN SMITH 123 OAK STREET CRANSTON, RI 02905</b>		
16 State <b>RI</b>	Emplr.'s state ID #	17 State wages, tips, etc. <b>247.00</b>
		18 State income tax
19 Locality name		20 Local wages, tips, etc.
		21 Local income tax

**W-2 Wage and Tax Statement 2000**

Dept. of the Treasury - IRS  
05-6000522

This information is being furnished to the Internal Revenue Service

**Incorrect Social Security Number**

**Sample Error Condition #3**

(CORRECT) SOCIAL SECURITY NO.

State of Rhode Island  
Office of Accounts and Control

2001  
REQUEST FOR CORRECTED W-2 FORMS

CORRECT NAME:

ADDRESS:

CITY/STATE/ZIP

TELEPHONE NO.ACCOUNT NO.

D. Employee's Correct SSN	Employer's SSA number	Employer's Federal EIN	Employer's state ID number
	K. Employee's incorrect SSN	L. Employee's name (as incorrectly shown on previous form)	
Form W-2 Box	(A) As previously reported	(B) Correct Information	(C) Increase (decrease)
1 Wages, tips, other comp.			
2 Federal income tax withheld			
3 Social security wages			
4 Social security tax withheld			
5 Medicare wages and tips			
6 Medicare tax withheld			
7 Social security tips			
8 Allocated tips			
17 State Wages, tips, etc.			
18 State income tax			
20 Local wages, tips, etc.			
21 Local income tax			

FOR CONTROLLER'S OFFICE USE ONLY

DATE CORRECTED	DATE REVIEWED	BY WHOM	DATE MAILED

BLANK FORM FOR YOUR USE